

FOUR-MONTH EXTENSION APPLICATION TO FILE MONTANA INDIVIDUAL INCOME TAX RETURN

MCA 15-30-144

Last Name	Your First Name & Middle Initial	Your Social Security No.
Spouse's Last Name if Different	Spouse's First Name & Middle Initial	Spouse's Social Security No.
Mailing Address	City State	Zip Code+4

I (we) request a four-month extension of time to file my (our) Montana income tax return for calendar year 1997 (or fiscal year, beginning _____ 1997 ending _____ 19____).

THIS IS NOT AN EXTENSION TO PAY YOUR TAX

THIS SECTION MUST BE COMPLETED

1. 100% of 1996's tax liability reported on line 52 of 1996 Form 2 or line 32 of 1996 Form 2S	1.			
2. Total tax liability for 1997 entered on line 53, Form 2, or line 31, Form 2S (If unable to calculate 1997 tax on line 2 enter amount from line 1 above on line 4, then go to line 5).	2.			
3. Enter 90% of line 2	3.			
4. Enter the lesser of line 1 or 3			4.	
5. 1997 Montana State income tax withheld	5.			
6. 1997 Montana estimated tax payments/1996 overpayment credited to 1997	6.			
7. 1997 (2EC) Elderly Homeowner Credit	7.			
8. Add lines 5, 6 and 7, this is the total amount credited as of 4/15/98			8.	
9. Subtract line 8 from line 4, (if line 8 is greater than line 4, enter zero). To receive this extension, you must pay this amount			9.	

Your Signature or Authorized Person	Phone	Spouse's Signature or Authorized Person	Date
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NOTE: AUTOMATIC FOUR-MONTH FEDERAL EXTENSIONS ARE NOT VALID FOR MONTANA

This application **must** be **postmarked** on or before April 15, 1998. A four-month extension of time to file a Montana individual income tax return will be granted **only** if one of the following amounts is paid:

1. 100% of 1996 tax liability (line 52 of Form 2 or line 32 of Form 2S) less any 1997 credits or payments as shown above.
- or**
2. 90% of 1997 tax liability (line 53 of Form 2 or line 31 of Form 2S) must be paid by Elderly Homeowner Credit, estimated, or withholding taxes on or before April 15, 1998.

If one of the above requirements is not met, a 10% late payment penalty will be assessed (when your return is filed). The penalty is calculated on the portion of required estimate payment left unpaid when the extension request is submitted. Interest at 9% per annum or 3/4% per month will be assessed on the underpayment.

The Department of Revenue will **not** acknowledge receipt unless the extension request is denied. If accepted, the return must be filed on or before August 15, 1998.

Completion of this form is required for an extension to be valid. The form must be signed by both taxpayers when applicable or an authorized person acting on behalf of the taxpayer(s).

Use of Form EXT 97 is acceptable for requesting an extension of time for filing Estate and Trust returns.

Fiscal year filers must request extensions on or before the 15th day of the fourth month after the close of the fiscal year.

**TO OBTAIN AN ADDITIONAL TWO-MONTH EXTENSION FROM
AUGUST 15 - OCTOBER 15**

Send a photo copy of the Federal Form 2688 (additional two-month federal extension) you submitted to the Internal Revenue Service. Mark the top of the copy "State Extension". This extension request must be postmarked no later than August 15th.

Mail this form to:
Income & Misc. Tax Division
Montana Department of Revenue
PO Box 5805
Helena, Montana 59604-5805